

Name and address

2023

Appendix to tax return
Deduction for interest expenses on loans
where the lender is not obliged to report
the payments to the Danish Tax Agency

1/2

CPR number

Interest payments on loans where the lender is not obliged to report the payments to the Danish Tax Agency, regardless of whether the loan was raised in Denmark or abroad

(Please complete one form for each lender to whom you paid interest)

In which box were the interest payments deducted?

- Interest payments related to debt abroad (box 432)
- Interest payments on mortgage debt and other interest payments on loans relating to a property owned by you and located outside Denmark (box 462)
- Other private net interest payments on loans obtained in a country outside Denmark (box 464)

Information about the lender

CPR number or CVR number

Full name and address (to be stated if the CPR number or CVR number is unknown)

Amount paid (in DKK)

.....

Remember date and signature!

Day Month Year Signature

See guidance on page 2

It is your responsibility to ensure that the appendix is accurate and complete

You should use this form if you are subject to full tax liability, must file a tax return, or if you have interest expenses that are deducted from your foreign income and these interest expenses have not been reported to the Danish Tax Agency

Interest expenses on loans where the lender is not obliged to report the payments to the Danish Tax Agency, regardless of whether the loan was raised in Denmark or abroad

In order to deduct interest expenses that have not been reported to the Danish Tax Agency from your foreign income, you need to inform us of the lender's identity.

You should inform us of the lender's CPR number or CVR/SE number, or full name and address. In addition, you should provide information about the amount of interest expenses. Enter the interest expenses in box 432.

If you are using E-tax (The Danish Tax Agency's self-service system), you will find box 432 under 'Udenlandsk indkomst' (Foreign income).

If you are using a paper tax return, you will find the box on form no. 04.012 (Tax return for foreign income).

Submit the form together with your tax return

The deadline for submitting this form is the same as the deadline for your tax return.

You can enter the information via www.skat.dk/tastselv with the information relating to your tax return, or you can send the form to us by post together with your tax return.

Further information

Please see www.skat.dk/english for further information.

You can also use this form if you are subject to limited tax liability and have chosen to be taxed according to the rules for cross-border workers

Interest expenses on loans where the lender is not obliged to report the payments to the Danish Tax Agency, regardless of whether the loan was raised in Denmark or abroad

In order to deduct interest expenses that have not been reported to the Danish Tax Agency, you need to inform us of the lender's identity.

You should inform the Danish Tax Agency of the lender's CPR number or CVR/SE number, or full name and address. In addition, you should provide information about the amount of interest expenses and in which box the payments were deducted. (Box 462 or box 464).

If the interest expenses relate to box 462

You should enter the total interest expenses in this form. You should deduct interest income relating to the property from interest expenses before you enter the amount of interest expenses in your tax return.

If the interest expenses relate to box 464

You should enter the total interest expenses in this form. In your tax return you should deduct any Danish and foreign interest income from the interest expenses before you enter the amount in your tax return. (However, this does not apply to interest income relating to the property, see above).

If you are using E-tax, you will find boxes 462 and 464 under 'Grænsegængeroplysninger' (Cross-border worker information).

If you are using a paper tax return, you will find boxes 462 and 464 on form no. 04.031 (Supplement to the tax return for taxpayers with limited liability).

Submit the form together with your tax return

The deadline for submitting this form is the same as the deadline for your tax return.

Please send the completed form to:

Skattestyrelsen
Postboks 9
4930 Maribo